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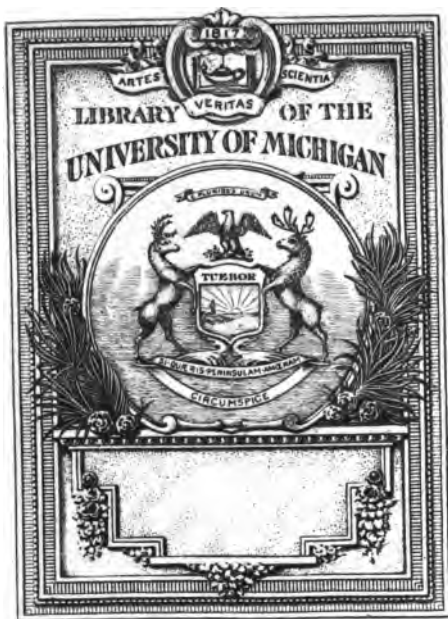
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*of Brit. Laws, statutes, etc., 1760-1820  
(George III)*

ANNO REGNI  
**GEORGII III.**  
R E G I S

*Magnæ Britanniae, Franciæ, & Hiberniæ,*  
TRICESIMO OCTAVO.

At the Parliament begun and holden at *West-*  
*minster*, the Twelfth Day of *July* Anno  
*Domini* 1796, in the Thirty-sixth Year  
of the Reign of our Sovereign Lord  
GEORGE the Third, by the Grace of  
God, of *Great Britain, France, and Ireland,*  
King, Defender of the Faith, &c.

And from thence continued, by several Proroga-  
tions, to the Second Day of *November* 1797;  
being the Second Session of the Eighteenth Par-  
liament of *Great Britain*.



L O N D O N :

Printed by GEORGE EYRE and ANDREW STRAHAN,  
Printers to the King's most Excellent Majesty. 1798.



English  
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ANNO TRICESIMO OCTAVO

GEORGII III. Regis.

C A P. XL.

*An Act for repealing the Duties on Houses, Windows, and Lights, on Inhabited Houses, and on Clocks and Watches; and for granting to His Majesty other Duties on Houses, Windows, and Lights, and on Inhabited Houses, in lieu thereof.* [10th May 1798.]

Most Gracious Sovereign,

**W**HEREAS the charge- Preamble.  
ing separately the several  
Rates and Duties pay-  
able upon Houses, Windows, or  
Lights, and upon Inhabited Hou-  
ses, and the Additional Rates upon  
the

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the Amount thereof, has been found inconvenient; and it is expedient that the said several Rates and Duties, and also the Duties on Clocks and Watches, should be repealed, and other Duties granted in lieu thereof: We, Your Majesty's most dutiful and loyal Subjects the Commons of *Great Britain* in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That, from and after the Fifth Day of *April* One thousand seven hundred and ninety-eight, in that Part of *Great Britain* called *England*, and from and after the Term of *Whitsunday* One thousand seven hundred and ninety-eight, in that Part of *Great Britain* called *Scotland*, all and singular the Rates and

From *April* 5, 1798, in *England*, and the Term of *Whitsunday* 1798, in *Scotland*, the Duties on Houses, Windows, or Lights, granted by 6, 24, and 37 *Geo.* III, and on Houses, by 19

38° GEORGII III. Cap. 40.

and Duties upon Houses, Windows, or Lights respectively granted by the several Acts made in the Sixth, Twenty-fourth, and Thirty-seventh Years of the Reign of His present Majesty, and also the Rates and Duties upon Inhabited Houses, granted by an Act passed in the Nineteenth Year of the Reign of His present Majesty, and also the Additional Rates and Duties charged by several Acts upon the Amount of the said Rates and Duties, and also the Rates and Duties on Clocks and Watches, granted by an Act of the Thirty-seventh Year of the Reign of His present Majesty, shall severally cease and determine; save and except in all Cases relating to the demanding, recovering, receiving, or paying any Arrears thereof respectively, which may, on the said Fifth Day of *April* One thousand seven hundred and ninety-eight, and the Term of *Whitsunday* One thousand seven hundred and ninety-eight, in

*Geo. III, and the additional Duties upon the Amount thereof, and the Duties on Clocks and Watches, granted by 37 Geo. III, to cease;*

38° GEORGII III. Cap. 40.

*England and Scotland respectively, remain unpaid, or any Fine, Penalty, or Forfeiture, Fines, Penalties, or Forfeitures, relating thereto respectively, which shall have been incurred at any Time before the said Fifth Day of April One thousand seven hundred and ninety-eight, and the Term of Whitsunday One thousand seven hundred and ninety-eight, respectively as aforesaid; save also and except the Additional Rates and Duties granted by an Act, passed in the present Session of Parliament, intituled, An Act for granting to His Majesty, an Aid and Contribution for the Prosecution of the War.*

and in lieu thereof, the Duties in the annexed Schedules to be levied.

II. And be it further enacted, That, from and after the said Fifth Day of *April* One thousand seven hundred and ninety-eight, in *England*, and from and after the Term of *Whitsunday* One thousand seven hundred and ninety-eight, in *Scotland*, in lieu and instead of the said Rates and Duties by this Act repealed,



38° GEORGII III. Cap. 40.

pealed, there shall be assessed, raised, levied, and paid, unto and for the Use of His Majesty, His Heirs and Successors, upon Houses, Windows, and Lights, and upon Inhabited Houses, the several Rates and Duties respectively inserted, described, and set forth in the several Schedules marked A. and B. hereunto annexed; which several Schedules, and the Rules therein contained, shall be deemed and construed a Part of this Act, as if the same were incorporated therewith.

III. And be it further enacted, That every Assessment to be made by virtue of this Act in *England*, shall be in Force for One whole Year, from the Fifth Day of *April* in the Year in which the same shall be made; and every such Assessment to be made in *Scotland*, shall be in Force for One whole Year, from the Term of *Whitsunday* in the Year in which the same shall be made; and the Duties to be levied upon any such Assessments to be

Assessments to be made for a Year, and charged upon the Occupiers.

## 38° GEORGII III. Cap. 40.

Landlords to  
be liable to  
Duties where  
they paid  
them under  
the former  
Acts.

Occupiers for  
the Time be-  
ing to pay  
Assessments.

made in *England* and *Scotland* respectively, shall be charged upon the Occupier or Occupiers for the Time being of Houses, Cottages, or Tenements, in respect whereof the said Duties shall be charged, his, her, or their respective Executors or Administrators: Provided always, that in all Cases where the Rates and Duties by this Act repealed, are directed to be paid by the Landlord or Landlords of any House or Tenement, in such Case the said Landlord or Landlords shall be liable to the Duties hereby granted in like Manner.

IV. And be it further enacted, That the Duties, hereby directed to be charged on the Occupier or Occupiers of Houses, Cottages, or Tenements, shall be levied upon, and paid by the Occupier or Occupiers for the Time being, without any new Assessment for that Year, notwithstanding any Change in the Occupation of any of such Houses, Cottages, or Tenements.

V. Provided

V. Provided always, and be it further enacted, That no Rate or Duty shall be levied by virtue of this Act, for or in respect of any Cottage or Tenement containing not more than Six Windows or Lights in the Whole, the Occupier or Occupiers whereof, by Reason of his, her, or their Poverty only, and not for any other Cause, is or are exempted from the actual Payment of the usual Taxes, Assessments, and Contributions, towards the Church and Poor.

No Duty to be paid for Tenements containing not more than Six Windows, if the Occupiers are exempted, on Account of Poverty, from the Poor Rates.

VI. And be it further enacted, That every Chamber or Apartment, in any of the Inns of Court or of Chancery, or in any College or Hall in any of the Universities of *Great Britain*, or in any Hall or Office belonging to any Person or Persons, Body or Bodies Politick or Corporate, or any Publick Hospital, being severally in the Tenure and Occupation of any Person or Persons chargeable to the said Rates and Duties, containing Eight

Apartment in Inns of Court, &c. containing Eight Windows, or under, to be charged 2s. for each; and above that Number, as an entire House.

## 38° GEORGII III. Cap. 40.

Windows or Lights, or under, shall be charged thereto at the Rate of Two Shillings for every such Window or Light; and every such Chamber or Apartment, which shall contain more than Eight Windows or Lights, shall be subject to the Duties granted by this Act as if the same was an entire House.

In Hospitals,  
 &c. only the  
 Apartments,  
 occupied by  
 Officers or  
 Servants, sub-  
 ject to Duty.

VII. Provided always, and be it further enacted, That nothing herein contained shall be construed to extend to subject any Hospital, Charity School, or House provided for the Reception and Relief of poor Persons, to the Payment of the Rate or Duty imposed by this Act, except such Apartments therein as are or may be occupied by the Officers or Servants thereof, which shall be subject to the same Duty, (according to the Number of Windows in each) as other Inhabited Houses are by this Act subject to.

Duty not to  
 be charged on  
 licensed Cha-

VIII. Provided always, and be it further enacted, That nothing herein

herein contained shall extend to charge with the said Duty any Room licensed as a Chapel for the Purposes of Divine Worship, and used for no other Purpose whatsoever; nor to any Windows or Lights in Dairies, or other Rooms or Places described and exempted from the Duties hereby repealed, by an Act, passed in the Thirty-sixth Year of the Reign of His present Majesty, intituled, *An Act to exempt Dairies, and Rooms used solely for making, keeping, and drying, Cheese and Butter, from the Duties on Windows and Lights.*

IX. And be it further enacted, That the said several Rates and Duties by this Act granted shall, in that Part of *Great Britain* called *England*, be paid Quarterly, on the Days herein-after mentioned; that is to say, On the Twentieth Day of *June* for the Quarter commencing from the Fifth Day of *April* and ending on the Fifth Day of *July*, the Twentieth Day of *September*

pels, or Dairies before exempted.

Times of Payment of Duty.

*September* for the Quarter commencing from the Fifth Day of *July* and ending on the Tenth Day of *October*, the Twentieth Day of *December* for the Quarter commencing from the Tenth Day of *October* and ending on the Fifth Day of *January*, and the Twentieth Day of *March* for the Quarter commencing on the Fifth Day of *January* and ending on the Fifth Day of *April*, in every Year; the First Payment thereof to be made on the Twentieth Day of *June* One thousand seven hundred and ninety-eight: And in that Part of *Great Britain* called *Scotland*, Half yearly; that is to say, On or before the Twenty-ninth Day of *September*, for the Half Year commencing from the Term of *Whitsunday* and ending at the Term of *Martinmas* in the same Year, and on or before the Twenty-fifth Day of *March*, for the Half Year commencing from the Term of *Martinmas* and ending at the Term of *Whitsunday*  
next

next ensuing; the First Payment thereupon to be made on the Twenty-ninth Day of *September* One thousand seven hundred and ninety-eight.

X. And be it further enacted, That no Window or Light which shall be stopped up after the passing of this Act, in any such Dwelling-house, shall be deemed to be stopped up within the Meaning of this Act, unless such Window or Light shall be stopped up effectually with Stone or Brick, or with the same Kind of Materials whereof that Part of the outside Walls of such Dwelling-house in which such Window or Light shall be, doth chiefly consist.

No Window to be deemed stopped up, unless it be with Stone or Brick, or the same Materials as the Outside Walls.

XI. Provided always, and be it further enacted, That nothing here-in contained shall be construed to extend to any Window or Light in the Roof of any Dwelling-house, which shall be stopped up effectually with Materials of the like Nature of

Act not to extend to any stopped-up Window in Roofs, if stopped with like Materials as the Outside.

of which the Outside of the Roof shall chiefly consist.

No new Window to be made, nor any stopped-up one to be restored, or any to be stopped up, without previous Notice to the Surveyor, on Penalty of 10/.

XII. And be it further enacted, That, from and after the passing of this Act, no Window or Light shall be newly made in any Dwelling-house, or Office belonging thereto, in respect whereof any Rate or Duty is hereby granted, nor shall any such Window or Light which shall have been stopped up at the Time when the Assessment in respect of such Dwelling-house shall be made for the then current Year, be restored, nor shall any such Window or Light be stopped up, without, in each of the Cases, Six Days previous Notice thereof, in Writing, being given by the Occupier or Occupiers of such Dwelling-house, to the Surveyor or Inspector of the said Rates or Duties, or One of them, for the Place in which the Assessment was made, describing therein the particular Situation of every such Window or Light in such



such Dwelling-house, and the Number of such Windows or Lights, if more than One, so to be made or restored, on Pain that the Occupier or Occupiers of such Dwelling-house so offending, shall forfeit and pay the Sum of Ten Pounds for every Window or Light so newly made, restored, or stopped up, as aforesaid, to be recovered as by this Act is directed, and which shall be paid over and above any Rate or Duty payable in respect of such Dwelling-house.

XIII. And be it further enacted, That in case any Surveyor or Inspector of the Rates or Duties hereby granted, shall receive any such Notice as aforesaid, or shall otherwise find or discover that any Window or Light in any such Dwelling-house, liable to the said Rates or Duties, hath been newly made or restored as aforesaid, which Window or Light hath not been charged in the Assessment for that Year, then such Surveyor or Inspector

Surveyor to  
certify Win-  
dows made or  
restored, and  
what the Par-  
ties have been  
under-rated in  
the Assessment,  
to the Com-  
missioners,

who shall cause  
the Assessment  
to be rectified.

Amended As-  
sessments may  
be appealed  
against.

Inspector shall, and he is hereby re-  
quired to certify the same in Writing  
under his Hand, by way of Charge,  
to any Two or more of the Commis-  
sioners for putting this Act in Execu-  
tion, and shall state in such Certifi-  
cate to what Amount the Person or  
Persons liable to such Rate or Du-  
ty hath or have been under-rated  
in the Assessment for that Year;  
and thereupon the said Commis-  
sioners, or any Two or more of  
them, shall cause such Assessment  
to be rectified according to such  
Certificate, and the Rates and Du-  
ties so to be charged, shall be levied  
thereon from the Commencement  
of the Year in which such Win-  
dow or Light shall be made or re-  
stored, as if such Window or Light  
had been originally included in  
such Assessment: Provided always,  
that every such Assessment, when  
amended, shall be liable to be  
appealed against in such Manner  
as if the same had been originally  
so made.

XIV. And

XIV. And be it further enacted, That no Assessment shall be subject to Appeal, nor any Abatement of the Duties allowed, by reason of any Windows or Lights being stopped up, unless it shall be proved, to the Satisfaction of the Commissioners for executing this Act, that the same Windows or Lights were respectively stopped up previous to the Fifth of *April* next before the making the said Assessment, if in *England*, or if in *Scotland*, that the same Windows or Lights were respectively stopped up previous to the Term of *Whitsunday* next before the making the said Assessment.

No Appeal, or Abatement of Duties, to be allowed by reason of Windows stopped up, unless proved to have been stopped up previous to certain Periods.

XV. And be it further enacted, That all and every the Persons named or appointed to be Commissioners for putting in Execution an Act of this present Session of Parliament, intituled, *An Act for granting an Aid to His Majesty by a Land Tax, for the Service of the Year One thousand seven hundred and ninety-*  
B *eight,*

Commissioners of the Land Tax, and the Surveyors, Assessors, and Collectors, appointed under the Acts relative to the Rates herein repealed, or hereafter appointed, to put this Act in Execution.

*eight*, or who shall hereafter be named or appointed Commissioners for putting in Execution any other Act or Acts of Parliament for granting an Aid to His Majesty, His Heirs or Successors, by a Land Tax in *Great Britain*, or any Act of the present or any future Session for continuing the same, shall be Commissioners for executing this Act with relation to the Rates and Duties hereby granted, and the Powers herein contained, in all and every the Counties, Ridings, Divisions, Shires, Stewartries, Cities, Boroughs, Cinque Ports, Towns, and Places respectively within the Kingdom of *Great Britain*; and the several Surveyors and Inspectors, Assessors and Collectors, respectively appointed to put in Execution any of the said Acts relative to the said Rates or Duties hereby repealed, and the several Persons who shall be hereafter appointed Inspectors, Surveyors, Assessors, or Collectors respectively, by virtue of  
of

of the Powers contained in the several Acts of Parliament now in Force relative to the said Rates and Duties hereby repealed, (and which Powers are hereby declared to continue in Force for the Purposes of this Act), or by-virtue of the Powers contained in this Act, or any other Act passed or to be passed in this present Session of Parliament, shall be Surveyors, Inspectors, Assessors, and Collectors, to put in Execution the present Act with relation to the Duties hereby granted, according to the Powers given to them respectively by the said Acts, or any of them, (and not hereby altered), or by this Act; and the said Commissioners, and other the Persons qualified to act in the Execution of any of the said Acts, shall, and they are hereby respectively empowered and required to do all Things necessary for putting this Act in Execution with relation to the Rates and Duties hereby granted as before-mentioned, in the

like and in as full and ample a Manner as they, or any of them, are or is authorized to put in Execution the said Acts relative to the said Rates and Duties hereby repealed, or any Matters or Things therein respectively contained.

Within the Bills of Mortality, *St. Mary-le-bone*, and *Pancras*, the Appointment of Collectors to belong to the Resident Commissioners, &c.

XVI. And be it further enacted, That within the Bills of Mortality, the Parishes of *Saint-Mary-le-bone* and *Saint Pancras*, in the County of *Middlesex*, the Appointment of Collectors of the Rates and Duties hereby granted, shall belong wholly to such of the Commissioners for executing this Act, who shall reside in the Parishes for which such Collectors respectively are to be appointed, in case there shall be Two or more Commissioners there resident, and no other Commissioners shall in such Case interfere; and it shall be lawful for the said Commissioners for executing this Act, and residing within the respective Parishes as aforesaid, to appoint such Persons to be Collectors,

lectors, who shall have given Security to the Satisfaction of the Churchwardens and Overseers, or Guardians of the Poor, or any Two or more of them, or any Seven or more of the Vestry, where a select Vestry shall be appointed as aforesaid, and who shall be thought by the said Commissioners to be of Ability to execute the Office of Collector; and that in Default of appointing such Persons who shall have given such Security, then the said Commissioners residing as aforesaid, shall name such Persons as they shall think of Ability to execute the said Office: Provided always, that where Two or more Commissioners shall not be resident in any Parish for which Collectors are to be appointed, then a Commissioner or Commissioners residing in any adjacent Parish, may concur in the Appointment of such Collectors.

XVII. And be it further enacted, That the said several Rates and

Duties to be  
assessed and  
collected as  
other Duties

under the Management of the Commissioners of Taxes, &c.

Duties by this Act granted, shall severally and respectively be assessed, raised, levied, collected, and received, in such and the like Form and Manner, and with such Penalties, Forfeitures, and Disabilities, and according to such Rules, Methods, and Directions, as are prescribed and appointed by any Act or Acts now in Force, for assessing, raising, levying, collecting, receiving, and paying the Rates and Duties upon Houses, Windows, and Lights, and upon Inhabited Houses, hereby repealed, or any other Duties under the Management of the Commissioners for the Affairs of Taxes, as far as the same were in Force at and immediately before the Time of passing this Act, and are applicable to the several and respective Rates and Duties hereby granted, or any of them, and are not altered by this Act; except all Clauses of Exemption as are contained in any of the said Acts of the Sixth, Twenty-fourth, and Thirty-seventh Years of His



His present Majesty, for granting any of the Rates or Duties on Windows or Lights, hereby repealed; and all and every the Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, contained in any Act or Acts in relation to the said respective Rates or Duties hereby repealed, or any of them, and in Force at and immediately before the passing of this Act, or in any Act or Acts passed or to be passed in this Session of Parliament, for the assessing, raising, levying, collecting, and paying the Rates and Duties hereby repealed, or any other the Rates and Duties under the Management of the Commissioners for the Affairs of Taxes, (except such Clauses of Exemption as aforesaid), shall be in full Force, and be severally and respectively duly observed, practised, and put in Execution, throughout the Kingdom of *Great Britain*, for the assessing, raising, levying, collecting, and

paying the several Rates and Duties by this Act granted, as fully and effectually, to all Intents and Purposes, as if the same Powers, Authorities, Methods, Rules, Directions, Penalties, Forfeitures, Clauses, Matters, and Things, (except as aforesaid), were particularly repeated and re-enacted in the Body of this Act.

In any Place where Assessors or Collectors are not appointed, any Two Justices, on Notice of such Default from the Surveyor, may appoint them.

XVIII. And be it further enacted, That if in any Parish or Place in *England*, any Failure shall happen in the Appointment of the Assessor or Assessors to take upon him or themselves the Execution of this Act, on or before the Thirtieth Day of *April* in any Year, or in the Appointment of a Collector or Collectors to take upon him or themselves the Execution of this Act, on or before the Thirtieth Day of *May* in any Year, it shall and may be lawful for any Two Justices of the Peace of the County or Riding in which such Parish or Place shall be situate, and they, on Notice of

of such Default from the Surveyor or Inspector of the said Rates and Duties hereby granted, are strictly enjoined and required to appoint an Assessor or Assessors, or a Collector or Collectors, as the Case may require, from the Inhabitants of such Parish or Place, or such other Person or Persons as might by any Law now in Force be appointed Assessors and Collectors for such Parish or Place where such Default shall happen, and for that Purpose shall issue their joint Precepts to such and so many of the said Inhabitants, or other Person or Persons afore-said, as they shall think necessary, to appear before the said Justices, for the Purpose of taking upon themselves the said respective Offices; and if any Person on whom the Precept of such Justices shall be served, shall neglect to appear according to the Precept, or any Person appointed or to be appointed, either by the Commissioners for executing this Act, or the Justices

Persons neglecting to obey the Precept of the Justices, or to take upon them the Office of Assessor or Collector, etc. to forfeit 20*l*.

tices of the Peace as aforesaid, to be an Assessor or Collector of the Duties by this Act granted, shall wilfully neglect or refuse to take upon himself the Office of an Assessor or Collector, or shall wilfully neglect or refuse to perform his Duty in the due and speedy Execution of his Office, according to this Act, or if any Person so appointed to be an Assessor shall neglect or refuse to take the Oath by this Act directed to be taken by Assessors, every such Person so offending shall forfeit and pay the Sum of Twenty Pounds.

If Two Commissioners do not meet, One with a Justice, or if none should meet, Two Justices may act.

XIX. And be it further enacted, That if in any County, Riding, or Place in *England*, or in any Hundred, Rape, Lathe, Wapentake, or Ward, in such County, Riding, or Place, Two or more Commissioners shall not have attended, or shall not attend at any Meeting appointed to be held, or which ought to be held, in pursuance of the Directions contained in any Act hereby

hereby declared to be in Force, in relation to the Duties granted by this Act, or any Act of the present Session of Parliament, or this Act, or shall not have met, or shall not meet, to execute in any Particular this Act, or any other Act passed in this Session of Parliament, within the Time limited by the Laws in Force in relation to the Duties granted by this Act, it shall be lawful for any One Commissioner, together with any One or more Justice or Justices of the Peace for such County, Riding, or Place, or (if no Commissioner shall have so attended or met, or if no Commissioner shall so attend or meet) for any Two or more such Justices of the Peace, to do all Acts, Matters, and Things, which are by this Act, or any Act or Acts in Force, directed to be done by Commissioners at their General Meetings, or at their Meetings within their respective Hundreds, Rapes, Lathes, Wapentakes, or Wards ;  
and

and all such Justices of the Peace, being duly warned of such Default by any Inspector, Surveyor, Collector, or Assessor of the said Rates and Duties, shall, in a convenient Time, assemble at the usual Place of holding such Meetings for the Execution of this Act; and all such Acts, Matters, and Things, so done by any such Commissioners and Justices of the Peace, or by Two or more such Justices of the Peace as aforesaid, shall be as good, valid, and effectual in the Law, to all Intents and Purposes, as if the said Acts, Matters, and Things, had been done by Two or more such Commissioners; any Thing contained in any Act to the contrary notwithstanding.

XX. And be it further enacted, That the Parish or Place in *England* for which any Person or Persons shall be appointed Collector or Collectors of the Rates and Duties hereby granted, shall be answerable for his or their duly demanding

manding the said Rates or Duties of the respective Persons charged therewith, within Ten Days after the same are payable by virtue of this Act, according to the Directions herein contained, and also for his or their paying the Sums by him or them received, to the Receiver General of the said Rates or Duties, according to the Provisions of the Laws in Force; and if any Collector shall neglect or refuse to demand Payment of the said Rates and Duties of the respective Persons charged therewith, or leave a Demand in Writing at their respective Places of last Abode, within the Time herein-limited, or in case of Default of Payment thereof upon such Demand, shall neglect or refuse to execute the Warrant or Precept of the Commissioners or Justices for recovering of the same, within Two Calendar Months after the said Rates and Duties are payable by this Act, it shall not be lawful for such Collector to insert in the

If Collectors do not demand Duties, or neglect to execute Warrants for Recovery of them within a limited Time, the Parish to be answerable for the same.

No Collector to insert in any Schedule to be returned into the Exchequer any Person as a Defaulter, unless he make Oath of certain Particulars.

the Schedule, to be by the Receiver General returned into the Exchequer, the Name of such Person, as having made Default of Payment of any of the Sums rated or assessed on such Person, but the Parish or Place for which such Collector shall have been appointed, shall be answerable for the same, and no Collector shall be allowed to insert in any such Schedule the Name of any Person to be returned into the Exchequer as not having paid the Rates or Duties by this Act granted, unless such Collector shall make Oath, or, being One of the People called *Quakers*, shall make and subscribe a solemn Affirmation, before Two Commissioners, or before One Commissioner and One Justice of the Peace, or before Two Justices of the Peace (who respectively shall certify the said Oath or Affirmation on the said Schedule) that the Sum for which such Person is so returned, is due and wholly unpaid, either  
to



to such Collector; or to any other Person or Persons for such Collector, to the best of his Knowledge and Belief, and that the Person so making Default is unable to pay the same; and by Reason of his or her Poverty is exempted from the actual Payment of all Taxes, Assessments, or Contributions towards the Church and Poor; or that such Person became insolvent or Bankrupt before the Day on which the Rates and Duties became payable, and had not Goods and Chattels sufficient whereon to raise and levy the said Rates and Duties, within the Parish or Place for which such Collector shall have been appointed, at any Time since the said Rates or Duties became payable; or that such Person removed from the Parish or Place for which such Collector shall have been appointed before the Day on which the Rates or Duties became payable, without leaving therein sufficient Goods and Chattels whereon the Rates and Duties

Duties then payable could be raised and levied, and that there was not nor are any Goods or Chattels of any other Person or Persons liable to the Payment of the said Rates and Duties in Arrear, or any Part thereof, whereby the same, or any Part thereof, could or might be raised and levied; which Oath or Affirmation shall be indorsed on such Schedule, and which Schedule shall specify the Names of the Persons making such Default, and the Reason for returning each such Defaulter.

Arrears of  
Duties to be  
re-assessed up-  
on the parish.

XXI. And be it further enacted, That any Arrear of the said Rates and Duties arising by the Default as aforesaid, or by the Failure of any Collector, for which any Parish or Place in that Part of *Great Britain* called *England*, shall be answerable, shall be re-assessed and charged within and upon such Parish or Place, on the Amount of the Assessment which shall be made of the said Rates and Duties granted by this  
I Act,

Act, in the Year commencing from the Fifth of *April* next after the Time when such Arrear accrued, by duly apportioning the Amount of such Arrear amongst the several Persons assessed in that Year, according to each Person's Assessment, as nearly as the case will admit; and by the like Rules, Methods, and Directions by which the original Assessment was made, to be raised and levied in such Manner as any Re-assessment may by any Law now in Force be raised and levied: Provided always, that the Sum so to be reassessed shall not be charged on the Amount of any of the Rates, Duties, or Sums of Money granted by the said Act, passed in this present Session of Parliament, intituled, *An Act for granting to His Majesty an Aid and Contribution for the Prosecution of the War.*

XXII. And be it further enacted, That, from and after the said Fifth Day of *April* One thousand seven hundred and ninety-eight, if any

C

Occu-

If any Person shall remove out of the Limits of the Collector without paying the Duties,

or leaving sufficient Goods on the Premises, he shall forfeit 20 l.

Occupier of any Dwelling-house in that Part of *Great Britain* called *England*, rated or assessed to any of the Duties by this Act granted, shall remove out of the Limits of the Collectors of the Duties assessed on such Dwelling-house, without first paying or discharging, or causing to be paid or discharged, all the Rates and Duties charged upon him or her in respect of such Dwelling-house, and which shall then be due and payable, or without leaving in or upon such Dwelling-house sufficient Goods and Chattels whereon the said Rates and Duties in Arrear may be raised and levied, every such Person shall, for every such Offence, forfeit and pay, over and above the said Rates and Duties so left unpaid as aforesaid, the Sum of Twenty Pounds, to be recovered as by this Act is directed.

No Goods to be taken by virtue of any Process, except at the Suit of the Landlord for

XXIII. And be it further enacted, That, from and after the said Fifth Day of *April* One thousand seven hundred and ninety-eight, no Goods

Goods or Chattels whatever, lying and being in or upon any Dwelling-house in that Part of *Great Britain* called *England*, or any of the Offices thereunto belonging, which shall have been rated or assessed to any of the Duties by this Act granted, shall be liable to be taken by virtue of any Execution, or other Process, Warrant, or Authority, except at the Suit of the Landlord for Rent, (other than at the Suit of the King), on any Account or Pretence whatever, unless the Party at whose Suit the said Execution or Seizure shall be sued out or made, shall, before the Sale or Removal of such Goods from off the Premises by virtue of such Execution or Seizure, undertake in Writing to pay to the Collector or Collectors of the said Duties, all Arrears of the same Duties which shall be due in respect of the Premises at the Time of taking such Goods or Chattels by virtue of such Execution or Seizure; provided such Duties shall

Rent, or of the King, unless the Party shall previously undertake to pay the Arrears of Duty, not exceeding a Year's.

not be in Arrear for more than One Year ; and in case the said Duties shall be in Arrear for more than One Year, then the said Party at whose Suit such Execution or Seizure is sued out or made, paying the said Collector or Collectors the aforesaid Duties due in respect of the Premises for One Whole Year, may proceed to execute his Judgement, or proceed in his Seizure as he might have done before the making of this Act ; but in case of Refusal to pay the said Duties, the said Collector or Collectors are hereby authorized and required to distrain such Goods or Chattels, and proceed to Sale thereof, according to the Laws now in Force, in order to obtain Payment of the said Duties in Arrear for One Year ; and all Remedies, Advantages, Powers, Methods, and Things, which by any Act or Acts concerning Bankrupts, or concerning the Method of recovering Rent in Arrear, are given and granted to any Creditors, Lessors, or Landlords

In case of Refusal to pay the Duties, the Collector may distrain and sell the Goods, &c.

lords respectively, and all the Powers and Provisions of an Act, passed in the Twenty-seventh Year of the Reign of King George the Second, intituled, *An Act for the more easy and effectual proceeding upon Distresses to be made by Warrants of Justices of the Peace*, and also of another Act, passed in the Thirty-third Year of the Reign of His present Majesty, intituled, *An Act to authorize Justices of the Peace to impose Fines upon Constables, Overseers, and other Peace or Parish Officers, for Neglect of Duty, and on Masters of Apprentices for ill Usage of such their Apprentices; and also to make Provision for the Execution of Warrants of Distress granted by Magistrates*, as far as the same relate to the Execution of Warrants of Distress granted by Justices of the Peace, shall be used and practised by the respective Commissioners for executing this Act, and by any Collector, Surveyor, or Inspector of the said Rates and Duties, acting under the Authority of

## 38° GEORGE III. Cap. 40.

the said Commissioners, for recovering and securing any Arrears of the said Rates and Duties (over and above the Powers, Remedies, Rules, and Regulations, contained in any Act or Acts relative to the Duties hereby repealed, or in this Act) as fully and effectually as if the same Remedies, Advantages, Powers, Provisions, Methods, and Things, were particularly and severally repeated by and re-enacted in this Act.

Commission-  
ers to take the  
following  
Oath;

XXIV. And be it further enacted, That, from and after the passing of this Act, every Person appointed or to be appointed to put this Act in Execution as a Commissioner, or any Justice of the Peace executing the Office of a Commissioner, before he shall act as a Commissioner in Execution thereof, or shall execute the Office of such Commissioner (except in administering the Oath herein-after expressed), shall take, and he is hereby required to take



take the following Oath; (that is to say),

**I** A. B. do swear, That I will truly, faithfully, impartially, and honestly, according to the best of my Skill and Knowledge, execute the several Powers and Authorities reposed in me as a Commissioner, by the several Acts relative to the Duties under the Management of the Commissioners for the Affairs of Taxes; and that I will judge and determine upon all Appeals, and all other Matters and Things which shall be brought before me as a Commissioner under the said several Acts, and every or any of them, without Favour or Affection.

*So help me GOD.*

Which Oath any One of the Persons appointed to put this Act in Execution as a Commissioner, or any Justice of the Peace in the County, Riding, Shire, Stewartry, City, or Place, where the Assizes are to be made, is hereby au-

which may be administered by a Commissioner or Justice although he has not taken it.

Oath to be  
subscribed,  
and the Names  
of such Sub-  
scribers to be  
transmitted to  
the Tax Office.

50/. Penalty  
for acting  
as Commissi-  
oner without  
having taken  
the Oath.

thorized to administer, although the said Person administering the same hath not himself previously taken the Oath; and which Oath so taken shall be subscribed by the Party taking the same; and the Names of all the Persons so subscribing shall, within One Month afterwards, be transmitted to the Office of the Commissioners for the Affairs of Taxes at *Somerset Place*, in the County of *Middlesex*, by the Clerk of the General Meeting of the Commissioners, or, the Clerks of the Division Meetings respectively; and if any Person shall, from and after the said Fifth Day of *April* One thousand seven hundred and ninety-eight, presume to act as a Commissioner in Execution of any of the Acts relative to the Duties under the Management of the Commissioners for the Affairs of Taxes, (except in administering the said Oath), before he shall have taken the same Oath herein mentioned, he shall, for every such Offence,

fence, forfeit and pay the Sum of Fifty Pounds.

XXV. And be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to authorize any Person to act in the Execution of this Act, without first taking the Oath of Allegiance, Supremacy, and Abjuration, or taking and subscribing the Declaration of Fidelity, required by any Law now in Force to be taken or made and subscribed in the Manner and in the Cases therein prescribed.

No Person to act without taking the Oath of Allegiance, &c.

XXVI. And be it further enacted, That every Person appointed or to be appointed an Assessor of the said Rates and Duties granted by this Act, shall, and he is hereby required to take an Oath, or, being One of the People called *Quakers*, to make and subscribe a solemn Affirmation, in the following Form; (that is to say),

Assessors to take the following Oath;

*I* A. B. *do swear*, [or *affirm*, as the Case may require], *That*  
in

3<sup>d</sup> GEORGH III. Cap. 46.

*in the Assessment which I am required to make by Authority of the several Acts relative to the Duties under the Management of the Commissioners for the Affairs of Taxes, and now in Force, I will act faithfully and honestly, and without Favour or Affection, according to the best of my Skill and Knowledge.*

*So help me G O D.*

which Two Commissioners may administer.

50<sup>l</sup>. Penalty for acting as an Assessor without taking the Oath.

Which Oath or Affirmation any Two or more of the Commissioners in the County, Riding, Shire, Stewattry, City or Place, where the Assessments are to be made, are hereby authorized and required to administer; and if any Person so to be appointed Assessor as aforesaid, from and after the said Fifth Day of *April* One thousand seven hundred and ninety-eight, shall presume to act in the Execution of the said Office or Employment of an Assessor before he shall have taken the said Oath or Affirmation, (as the Case shall require), he shall forfeit

forfeit and pay for every such Offence the Sum of Fifty Pounds.

XXVII. Provided also, and be it further enacted, That nothing in this Act contained shall extend, or be construed to extend, to authorize any Person to act as a Commissioner in the Execution of this Act, or any of the Powers herein contained, within the City of *London*, and Liberty of *Saint Martin-le-Grand*, nor within the City and Liberty of *Westminster*, without taking the Oath, or making and subscribing the Affirmation, of his Qualification, in the Form following; (that is to say),

No Commissioner to act in *London*, *St. Martin-le-Grand*, or *Westminster*, without taking the following Oath;

*I, A. B. do swear, [or affirm, as the Case may require], That truly and bona fide, I have such an Estate, consisting of [specifying the same] of the clear Value of Two thousand Pounds, over and above what will satisfy and discharge all my Debts.*

*So help me G O D.*

Which

which may be administered by any Commissioner of those Districts.

Penalty of 200*l.* for acting without taking the Oath.

Which Oath or Affirmation any One of the Persons qualified and appointed to act as a Commissioner within the City of *London*, the Liberty of *Saint Martin-le-Grand*, or within the City and Liberty of *Westminster* respectively, is hereby authorized to administer, although the said Person administering the same hath not himself previously taken the same Oath, or made or subscribed the same Affirmation ; and if any Person shall, from and after the said Fifth Day of *April* One thousand seven hundred and ninety-eight, presume to act as a Commissioner in the Execution of this Act, or any of the Powers herein-contained, within the City of *London* and Liberty of *Saint Martin-le-Grand*, or within the City and Liberty of *Westminster*, (except in administering the said Oath or Affirmation last-mentioned), before he shall have taken such Oath, or made such Affirmation, as is before directed, he shall forfeit for every such

such Offence the Sum of Two hundred Pounds.

XXVIII. Provided always, and be it further enacted, That if, according to the Opinion of any of the Justices, Judges, or Barons, in any of the Courts at *Westminster*, or in the Court of Session or Court of Exchequer in *Scotland*, to whom any Case hath been or shall, at the Request of the Appellant or Appellants, be transmitted in pursuance of any of the Directions contained in the said Acts, or any of them, the Charge or Surcharge upon which the Question contained in such Case shall have arisen, shall, after the passing of this Act, be confirmed and established, the Person or Persons so charged or surcharged shall, for the Costs and Charges attending the same, pay, to the Use of His Majesty, His Heirs and Successors, the Sum of Forty Shillings, in Addition to the Charge or Surcharge, or the Part thereof, so confirmed and established

If the Charge or Surcharge, in a Case transmitted to a Justice, &c. shall be confirmed, the Party shall pay 40s. Costs to His Majesty.

established as aforesaid; and which Costs shall be added to such Assessment, and levied and collected therewith, and as Part of the Rates and Duties so assessed.

Commissioners may have the Opinion of any of the Judges, &c. in Matters of Law arising on any Appeal, on stating the Case specially, without subjecting the Parties to Costs.

XXIX. Provided also, and be it further enacted, That if the Commissioners before whom any Appeal shall be depending, shall, previous to their Determination thereupon, be desirous of obtaining the Opinion of any of the said Justices, Judges, or Barons, in any Matter of Law arising upon such Appeal; it shall be lawful for the said Commissioners to state specially, after communicating to the Party complaining, such intended Statement; and sign the Case upon which the Doubts of the said Commissioners arose; and the said Commissioners are hereby required to adjourn the Determination of such Appeal until the Opinion of such Justice, Judge, or Baron, shall be obtained; and every such Justice, Judge, or Baron, is hereby required, with all convenient



convenient Speed, to return an Answer to such Case so transmitted, with his Opinion subscribed thereto, which Opinion so certified shall have the Force and Effect of a Determination in a Court of Record, and the said Commissioners, nor the Party appealing, shall not be subject to any Costs in respect of the Case so transmitted.

XXX. And whereas by divers of the said Acts for granting several of the said Duties hereby repealed, it was provided, that during the Space of Ten Years then next ensuing, there should be provided and kept, in the Office of the Auditor of the Receipt of Exchequer, a Book or Books, in which all the Monies arising from the said respective Duties should, together with such other Duties which were respectively granted for the Purposes of making a permanent Addition to the Publick Revenue, and of defraying any increased Charge occasioned by certain Loans made, and

Duties to be entered in the Books in the Office of the Auditor in certain Proportions.

and Stock created, by Authority of Parliament, should be entered separate and apart from all other Monies paid or payable to His Majesty, His Heirs or Successors, upon any Account whatever; be it therefore further enacted, That during the Remainders of the respective Periods of Ten Years, to be computed from the respective Times of granting such of the said Duties as aforesaid, there shall be separately entered in the Books provided and kept in the said Office of the Auditor of the said Receipt, for the Purposes aforesaid, at the End of every Quarter of a Year, ending the Fifth Day of *January*, the Fifth Day of *April*, the Fifth Day of *July*, and the Tenth Day of *October*, yearly, the Proportions hereinafter mentioned of the said Duties hereby granted for the Purpose of supplying the several Accounts of the said Rates and Duties hereby repealed; (that is to say), there shall be reserved out of the Duties hereby

hereby granted, in the Consolidated Fund, for the general Account existing prior to the Fifth Day of *April* One thousand seven hundred and ninety-three, One Fourth Part of the several Sums of Three hundred and twenty-seven thousand nine hundred Pounds, and Five hundred and fifteen thousand Pounds, being respectively the Average Annual Amounts, for Three Years preceding the Fifth Day of *April* One thousand seven hundred and ninety-seven, of the Rates and Duties hereby repealed, which were granted by several Acts, passed in the Sixth and Twenty-fourth Years of the Reign of His present Majesty, and One Fourth Part of the further Sum of One hundred and forty-eight thousand six hundred Pounds, being the Average Annual Amount, for the said Period, of the Rates and Duties hereby repealed, which were granted by an Act, passed in the Nineteenth Year of the Reign of His present Majesty; and that

D after

after reserving such Fourth Part of the said several Sums of Money, the Remainder thereof shall, at the End of each such Quarter, be entered in the separate Accounts directed to be kept in the Office of the said Auditor, in the Proportion herein-after prescribed; (that is to say), in the separate Account directed to be kept by several Acts passed in the Thirty-fourth Year of the Reign of His present Majesty, out of the Duties on Houses, Windows, or Lights, contained in Schedule A. One Fourth Part of the Annual Sum of Thirty-six thousand Pounds; out of the Duties on Inhabited Houses, contained in Schedule B. One Fourth Part of the Annual Sum of Fourteen thousand eight hundred and sixty Pounds, being the Amounts of Ten Pounds *per Centum* granted on the Produce of certain of the said Duties hereby repealed by Acts passed in the said last-mentioned Year; and in the separate Account directed to be kept

kept by several Acts passed in the Thirty-sixth Year of the Reign of His present Majesty, out of the said Duties on Houses, Windows, and Lights, One Fourth Part of the Annual Sums of Thirty-six thousand Pounds, and Fifty-one thousand five hundred Pounds; and out of the said Duties on Inhabited Houses, One Fourth Part of the Annual Sum of Fourteen thousand eight hundred and sixty Pounds, being the Amounts of Ten Pounds *per Centum* granted on the Produce of certain other of the said Duties hereby repealed, by an Act passed in the said last-mentioned Year; and in the separate Account directed to be kept as aforesaid, by several Acts passed in the Thirty-seventh Year of the Reign of His present Majesty, the Remainder of the Rates and Duties by this Act granted, as the same shall respectively arise at the End of each such Quarter.

## SCHEDULE A.

A SCHEDULE of the Rates and Duties payable for every Dwelling-house inhabited or to be inhabited within *England* and *Scotland* respectively, according to the Number of Windows or Lights in each Dwelling-house.

NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in <i>England</i> .	DUTIES to be paid for every Dwel- ling-house in <i>Scotland</i> .
Not more than Six Windows or Lights (except such In- habited Dwelling-houses which shall be worth the Rent of Five Pounds by the Year, and shall be charged to the Rate or Du- ty herein mentioned, ac- cording to the Rent there- of) - - -	£. s. d. — 4 6	£. s. d. — 2 6
Not more than Six Windows or Lights, if of the Value before mentioned, and charged to the said Rate or Duty accordingly -	— 6 —	— 4 —

NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in <i>England.</i>	DUTIES to be paid for every Dwel- ling-house in <i>Scotland.</i>
Seven Windows or Lights and no more - - -	£. s. d. — 14 6	£. s. d. — 12 6
Eight Windows or Lights and no more - - -	1 1	— 19 —
Nine Windows or Lights and no more - - -	1 7 —	1 5 —
Ten Windows or Lights and no more - - -	1 14 —	1 12 —
Eleven Windows or Lights and no more - - -	2 4 —	2 2 —
Twelve Windows or Lights and no more - - -	2 16 —	2 14 —
Thirteen Windows or Lights and no more - - -	3 8 —	3 6 —
Fourteen Windows or Lights and no more - - -	4 — —	3 18 —
Fifteen Windows or Lights and no more - - -	4 12 —	4 10 —
Sixteen Windows or Lights and no more - - -	5 4 —	5 2 —
Seventeen Windows or Lights and no more - - -	5 16 —	5 14 —
Eighteen Windows or Lights and no more - - -	6 8 —	6 6 —

NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in <i>England.</i>	DUTIES to be paid for every Dwel- ling-house in <i>Scotland.</i>
Nineteen Windows or Lights and no more -	£. s. d. 7 — —	£. s. d. 6 18 —
Twenty Windows or Lights and no more -	7 12 —	7 10 —
Twenty-one Windows or Lights and no more -	8 4 —	8 2 —
Twenty-two Windows or Lights and no more -	8 16 —	8 14 —
Twenty-three Windows or Lights and no more -	9 8 —	9 6 —
Twenty-four Windows or Lights and no more -	10 — —	9 18 —
Twenty-five Windows or Lights and no more -	10 12 —	10 10 —
Twenty-six Windows or Lights and no more -	11 2 —	11 — —
Twenty-seven Windows or Lights and no more -	11 12 —	11 10 —
Twenty-eight Windows or Lights and no more -	12 2 —	12 — —
Twenty-nine Windows or Lights and no more -	12 12 —	12 10 —
Thirty Windows or Lights and no more -	13 2 —	13 — —



NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in England.	DUTIES to be paid for every Dwel- ling-house in Scotland.
Thirty-one Windows or Lights and no more	£. s. d. 13 12 —	£. s. d. 13 10 —
Thirty-two Windows or Lights and no more	14 2 —	14 — —
Thirty-three Windows or Lights and no more	14 12 —	14 10 —
Thirty-four Windows or Lights and no more	15 2 —	15 — —
Thirty-five Windows or Lights and no more	15 12 —	15 10 —
Thirty-six Windows or Lights and no more	16 — —	15 18 —
Thirty-seven Windows or Lights and no more	16 8 —	16 6 —
Thirty-eight Windows or Lights and no more	16 16 —	16 14 —
Thirty-nine Windows or Lights and no more	17 4 —	17 2 —
Forty and not more than for- ty-four Windows or Lights	17 10 —	17 8 —
Forty-five and not more than Forty-nine Windows or Lights	19 — —	18 18 —
Fifty and not more than Fifty- four Windows or Lights	20 10 —	20 8 —

NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in <i>England.</i>	DUTIES to be paid for every Dwel- ling-house in <i>Scotland.</i>
Fifty-five and not more than Fifty-nine Windows or Lights - - -	£. s. d. 22 — —	£. s. d. 21 18 —
Sixty and not more than Six- ty-four Windows or Lights	23 10 —	23 8 —
Sixty-five and not more than Sixty-nine Windows or Lights - - -	25 — —	24 18 —
Seventy and not more than Seventy-four Windows or Lights - - -	26 10 —	26 8 —
Seventy-five and not more than Seventy-nine Win- dows or Lights - -	28 — —	27 18 —
Eighty and not more than Eighty-four Windows or Lights - - -	29 10 —	29 8 —
Eighty-five and not more than Eighty-nine Windows or Lights - - -	31 — —	30 18 —
Ninety and not more than Ninety-four Windows or Lights - - -	32 10 —	32 8 —
Ninety-five and not more		

NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in <i>England.</i>	DUTIES to be paid for every Dwel- ling-house in <i>Scotland.</i>
	<i>£. s. d.</i>	<i>£. s. d.</i>
than Ninety-nine Windows or Lights - - -	34 — —	33 18 —
One hundred and not more than One hundred and nine Windows or Lights - -	37 — —	36 18 —
One hundred and ten and not more than One hun- dred and nineteen Win- dows or Lights - - -	40 — —	39 18 —
One hundred and twenty and not more than One hun- dred and twenty-nine Win- dows or Lights - - -	43 — —	42 18 —
One hundred and thirty and not more than One hun- dred and thirty-nine Win- dows or Lights - - -	46 — —	45 18 —
One hundred and forty and not more than One hun- dred and forty-nine Win- dows or Lights - - -	49 — —	48 18 —
One hundred and fifty and not more than One hun- dred and fifty-nine Win- dows or Lights - - -	52 — —	51 18 —

NUMBER of WINDOWS, according to which the Dwelling- house shall be charged.	DUTIES to be paid for every Dwel- ling-house in England.	DUTIES to be paid for every Dwel- ling-house in Scotland.
One hundred and sixty and not more than One hun- dred and sixty-nine Win- dows or Lights - - -	£. s. d. 55 — —	£. s. d. 54 18 —
One hundred and seventy and not more than One hun- dred and seventy-nine Win- dows or Lights - - -	58 — —	57 18 —
One hundred and eighty Win- dows or Lights, and up- wards - - - - -	61 — —	60 18 —
And for every such Dwelling House which shall contain more than One hundred and eighty Windows or Lights, for every Window or Light exceeding the Number of One hundred and eighty - - - -	— 2 6	— 2 6

The said several Rates and Duties to be charged in respect of every Inhabited Dwelling-house, without any other or further Exemption being allowed than such as are contained and expressly provided in and by this Act, notwithstanding any former Statute or Statutes to the contrary.

## SCHEDULE B.

**A SCHEDULE** of the Rates and Duties payable on all Inhabited Dwelling-houses within and throughout *Great Britain* according to the Value thereof.

	In the Pound.
	£. s. d.
For every Inhabited House in <i>Great Britain</i> , which, with the Household and other Offices, Yards, and Gardens, therewith occupied, are or shall be worth the Rent by the Year, there be charged the Yearly Sums following; <i>videlicet</i> ,	
Five Pounds and under Twenty Pounds Rent by the Year - - - -	— — 8
Twenty Pounds and under Forty Pounds Rent by the Year - - - -	— 1 —
Forty Pounds Rent by the Year and upwards - - - -	— 1 3

The said last-mentioned Rates and Duties to be charged on the Occupier or Occupiers of every such Inhabited House, and to be subject to all the Exemptions contained in any Act or Acts in Force for granting the Duties on Inhabited Houses hereby repealed, but to no other or further Exemptions whatever, notwithstanding any Statute or Statutes to the contrary.

F I N I S.